

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Penn-Harris-Madison Sch Corp (7175)**

Penn-Harris-Madison Sch Corp (7175)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$46,606,356	51.9%	\$55,250,227	52.9%	\$54,147,257	46.8%	\$53,595,984	47.6%
Student Instructional Support	\$5,641,574	6.3%	\$6,554,480	6.3%	\$6,240,801	5.4%	\$6,544,244	5.8%
Overhead and Operational	\$16,613,616	18.5%	\$20,028,655	19.2%	\$32,394,568	28.0%	\$30,089,035	26.7%
Nonoperational	\$20,930,521	23.3%	\$22,657,437	21.7%	\$22,958,154	19.8%	\$22,377,164	19.9%
Grand Total	\$89,792,067		\$104,490,799		\$115,740,780		\$112,606,426	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	58.2%	59.1%	52.2%	53.4%



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Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$534,083	\$318,763	\$294,284		-45%	-8%
	11100 Regular Programs; Elementary	\$10,621,390	\$10,755,797	\$17,570,703	\$17,021,675	60%	58%	-3%
	11200 Regular Programs; Middle/Junior High	\$5,871,683	\$6,490,951	\$9,835,479	\$9,120,394	55%	41%	-7%
	11300 Regular Programs; High School	\$7,324,159	\$7,971,123	\$12,683,566	\$13,012,604	78%	63%	3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$282,600	\$213,300			-25%
	11410 Vocational Education; Agriculture A	\$62,301	\$62,466	\$102,225	\$104,741	68%	68%	2%
	11470 Vocational Education; Business Education	\$54,405	\$57,268	\$87,845	\$86,099	58%	50%	-2%
	11510 Vocational Education; Cooperative Education	\$56,575				-100%		
	11590 Other Vocational Education Programs			\$163,152	\$208,695			28%
	11630 Regular Programs; Alternative Education Programs; High School			\$367,150	\$137,009			-63%
	11920 Other Regular Programs; Project 4R	\$15,107				-100%		
	12110 Gifted And Talented; Gifted and Talented	\$158,501	\$60,249	\$175,342	\$163,217	3%	171%	-7%
	12150 Gifted And Talented; High Ability Student Programs		\$201,600	\$3,442			-100%	-100%
	12350 Physical Impairment; Homebound	\$15,846	\$25,648	\$19,628	\$26,398	67%	3%	34%
	12510 Culturally Different; Communication Disorders	\$46,102	\$88,233	\$228,244	\$219,339	376%	149%	-4%
	12900 Other Special Programs	\$190,016	\$190,116	\$239,576	\$193,435	2%	2%	-19%
	14100 Summer School Programs; Elementary			\$139,547	\$130,070			-7%
	14200 Summer School Programs; Middle/Junior High School			\$113,953	\$121,429			7%
	14300 Summer School Programs; High School	\$474,988	\$311,918	\$239,801	\$217,304	-54%	-30%	-9%
	16100 Remediation Testing	\$233,164	\$212,214	\$407,717	\$422,311	81%	99%	4%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition				\$1,943			
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$165,925	\$263,511	\$675,601	\$613,761	270%	133%	-9%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$3,527,820	\$4,652,927	\$5,768,923	\$6,113,145	73%	31%	6%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$94,199	\$80,000			-100%	-100%	
	22110 Improvement of Instruction; Service Area Direction	\$1,424,995	\$1,472,068	\$1,538,797	\$1,494,719	5%	2%	-3%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$139,619	\$220,591	\$358,757	\$248,630	78%	13%	-31%
	22130 Improvement of Instruction; Instructional Staff Training	\$61,230	\$260,593	\$345,041	\$239,045	290%	-8%	-31%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$23,811		\$32,049	\$71,104	199%		122%
	22220 Library/Media Services; School Library	\$667,322	\$602,554	\$904,311	\$958,797	44%	59%	6%
	22230 Library/Media Services; Audiovisual	\$32,351	\$25,103	\$17,711	\$16,038	-50%	-36%	-9%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$617,115	\$955,173			-100%	-100%	
	22290 Library/Media Services; Other Educational Media Services	\$46,345	\$73,148	\$101,920	\$110,293	138%	51%	8%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration		\$123,442				-100%	
	22350 Instruction, Related Technology; Systems Operations			\$1,250,712	\$1,875,319			50%
	22360 Instruction, Related Technology; Network Support	\$357,204	\$1,181,683			-100%	-100%	
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel			\$95,068	\$61,171			-36%
	22900 Other Support Service, Instructional Staff			\$79,633	\$99,714			25%
	26497 2007 Account Code - Teachers Retirement Fund	\$3,495,229	\$2,356,928					
Student Academic Achievement Total		\$35,777,402	\$39,229,389	\$54,147,257	\$53,595,984	50%	37%	-1%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$79,896		\$182,420	\$77,480	-3%		-58%
	21120 Attendance and Social Work Services; Attendance Services	\$619,589	\$693,994	\$655,747	\$678,939	10%	-2%	4%
	21220 Guidance Services; Counseling Services	\$853,042	\$667,481	\$1,250,558	\$1,307,322	53%	96%	5%
	21320 Health Services; Medical Services	\$593	\$310			-100%	-100%	
	21340 Health Services; Nurse Services	\$230,129	\$361,990	\$454,344	\$444,363	93%	23%	-2%
	21390 Health Services; Other Health Services		\$1,485	\$3,254	\$2,374		60%	-27%
	21910 Other Support Services, Students; Service Area Direction			\$1,615	\$45			-97%
	24100 Office of The Principal	\$2,422,272	\$2,688,825	\$3,664,386	\$3,867,028	60%	44%	6%
	24900 Other Support Services, School Administration			\$28,478	\$166,693			485%
Student Instructional Support Total		\$4,205,520	\$4,414,085	\$6,240,801	\$6,544,244	56%	48%	5%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$52,418	\$61,423	\$176,977	\$166,515	218%	171%	-6%
	23150 Board of Education; Legal Services	\$68,237	\$65,063	\$142,303	\$115,488	69%	78%	-19%
	23160 Board of Education; Promotion Expenses	\$4,619	\$2,683	\$5,499	\$3,267	-29%	22%	-41%
	23190 Board of Education; Other Governing Body Services	\$3,561	\$7,202	\$16,200	\$38,207	> 500%	431%	136%
	23210 Executive Administration; Office of The Superintendent	\$284,282	\$348,278	\$409,454	\$446,271	57%	28%	9%

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	23220 Executive Administration; Community Relations	\$154,157	\$114,831	\$173,379	\$164,972	7%	44%	-5%
	25110 Fiscal Services; Office of The Business Manager	\$409,391	\$458,068	\$686,772	\$702,197	72%	53%	2%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$491	\$1,366	\$3,205	\$114,874	> 500%	> 500%	> 500%
	25192 Other Fiscal Services; Petty Cash				\$3,086			
	25199 Other Fiscal Services; Other			\$30,554	\$34,897			14%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$336,313	\$234,600	\$203,956	\$23,609	-93%	-90%	-88%
	25720 Personnel Services; Recruitment and Placement			\$10,825	\$7,704			-29%
	25790 Personnel Services; Other Professional Services			\$376,986	\$166,912			-56%
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$194,756	\$202,127			4%
	25840 Administrative Technology Services; Systems Operations			\$1,328,230	\$387,281			-71%
	25850 Administrative Technology Services; Network Support			\$58,049	\$380			-99%
	25890 Other Technology Services		\$59,363	\$102,230	\$63,151		6%	-38%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,798,524	\$4,045,168	\$4,699,445	\$4,820,409	0%	19%	3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$809,303	\$271,908	\$337,720	\$310,367	-62%	14%	-8%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$753,747	\$1,963,542	\$3,981,179	\$3,620,019	380%	84%	-9%
	26499 2007 Account Code - Other	\$224,182						
	26600 Operation and Maintenance of Plant Services; Security Services		\$115,806	\$137,016	\$135,643		17%	-1%
	26700 Operation and Maintenance of Plant Services; Insurance	\$374,692	\$622,238	\$10,617,235	\$9,374,173	> 500%	> 500%	-12%
	27010 Student Transportation; Service Area Direction	\$144,695	\$244,432	\$372,360	\$390,090	170%	60%	5%
	27100 Student Transportation; Vehicle Operation	\$1,818,205	\$1,758,971	\$3,028,909	\$3,293,684	81%	87%	9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$689,035	\$993,181	\$1,332,995	\$1,409,963	105%	42%	6%
	27400 Student Transportation; Purchase of School Buses	\$1,622	\$1,886,708	\$403,005	\$500,064	> 500%	-73%	24%
	27500 Student Transportation; Insurance on Buses	\$77,543	\$198,029	\$86,717	\$74,431	-4%	-62%	-14%
	27700 Student Transportation; Contracted Transportation Services	\$85,738	\$173,487	\$162,902	\$154,305	80%	-11%	-5%
	27900 Student Transportation; Other Student Transportation Services	\$38,724	\$33,738	\$47,526	\$84,751	119%	151%	78%
	27910 Student Transportation; Bus Driver Training	\$12,857	\$15,643	\$20,635	\$14,471	13%	-7%	-30%
	31100 Food Services Operations; Service Area Direction	\$126,090	\$143,170	\$197,810	\$202,484	61%	41%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,968,974	\$2,043,431	\$2,820,094	\$2,840,153	44%	39%	1%
	31900 Other Food Services	\$63,350	\$205,596	\$229,646	\$223,093	252%	9%	-3%
Overhead and Operational Total		\$13,300,749	\$16,067,925	\$32,394,568	\$30,089,035	126%	87%	-7%
Nonoperational								
	33200 Community Recreation	\$126,047	\$124,902	\$202,394	\$186,717	48%	49%	-8%
	33400 Athletic Coaches	\$457,496	\$547,773	\$859,028	\$873,521	91%	59%	2%
	33910 High School Band Uniforms	\$6,228	\$1,496		\$42,193	> 500%	> 500%	
	33920 Contributions to Historical Societies		\$86,421	\$227,194	\$102,568		19%	-55%
	33930 Latch Key Kid Program	\$428,071	\$435,035	\$991,546	\$757,132	77%	74%	-24%
	33940 Child Care Services	\$399,848				-100%		
	33990 Other Community Services; Other	\$34,042	\$113,843	\$227,194	\$102,568	201%	-10%	-55%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,000		\$166,311		-100%		-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$64,280	\$35,583	\$56,722	\$12,451	-81%	-65%	-78%
	45100 Building Acquisition, Construction and Improvements	\$1,488,622	\$1,868,897	\$3,117,049	\$1,641,746	10%	-12%	-47%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts		\$225,500	\$292,051	\$148,888		-34%	-49%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees		\$809,360	\$1,373,287	\$1,371,573		69%	0%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$284,744	\$303,526			-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,457,631	\$442,312	\$265,553	\$304,808	-88%	-31%	15%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$243,066	\$195,252	\$47,648		-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$140,000	\$2,175,000	\$1,887,829	\$3,102,171	> 500%	43%	64%
	52100 Debt Services; Interest on Debt; Bonds	\$338,094	\$663,561	\$446,047	\$756,965	124%	14%	70%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$406,849	\$402,106	\$149,161	\$24,191	-94%	-94%	-84%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$12,636,110	\$12,069,106	\$9,159,154	\$7,728,400	-39%	-36%	-16%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$952,623	\$1,661,000			74%
	53200 Debt Services; Lease Rental; Equipment ; Principal		\$8,269	\$27,315	\$81,067		> 500%	197%
	53450 Debt Services; Lease Rental; Other ; Interest			\$30,821				-100%
	54100 Veterans' Memorial Fund; Principal	\$20,573	\$9,847			-100%	-100%	
	54200 Common School Fund; Principal	\$1,014,251	\$1,056,014	\$2,175,038	\$2,924,919	188%	177%	34%
	54250 Common School Fund; Interest			\$303,690	\$550,777			81%
	60700 Nonprogramed Charges; Scholarships	\$1,000		\$500	\$3,509	251%		> 500%
Nonoperational Total		\$20,547,950	\$21,573,804	\$22,958,154	\$22,377,164	9%	4%	-3%
Prorated By Fund								

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	26491 2007 Account Code - PERF	\$864,292	\$845,740					
	26492 2007 Account Code - Social Security	\$2,807,033	\$2,808,501					
	26494 2007 Account Code - Group Insurance	\$9,674,407	\$17,820,559					
	26496 2007 Account Code - Unemployment Compensation	\$10,127	\$14,421					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$2,604,587	\$1,716,374					
Prorated By Fund Total		\$15,960,446	\$23,205,596					